
STATUTORY INSTRUMENTS

2020 No. 1545

**The Value Added Tax (Miscellaneous Amendments,
Northern Ireland Protocol and Savings and
Transitional Provisions) (EU Exit) Regulations 2020**

Part 2

Amendment of secondary legislation relating to value added tax

15. After article 2 insert—

“3.—(1) Where goods held under temporary importation arrangements in Northern Ireland are supplied, that supply shall be treated as neither a supply of goods nor a supply of services provided that—

- (a) the goods remain eligible for temporary importation arrangements; and
- (b) the supply is to a person established outside Northern Ireland and the member States.

(2) In this article—

“goods held under temporary importation arrangements” means goods placed under the temporary admission procedure provided for in Union customs legislation, with total relief from customs duty, whether or not the goods are subject to customs duty.

“Union customs legislation” has the same meaning as in paragraph 1(8) of Schedule 9ZB to the Value Added Tax Act 1994.”.

Commencement Information

II Reg. 15 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020, Section 15.